

## Fiscal Compliance Regulations

Rules and regulations around fiscal compliance for Head Start programs are set in the [Code of Federal Regulations \(CFR\)](#). They include:

**45 CFR Part 74:** Establishes uniform administrative rules for federal Health and Human Services (HHS) grants awarded to institutions of higher education, hospitals, and other nonprofit and commercial organizations.

**45 CFR Part 92:** Establishes uniform administrative rules for federal HHS grants awarded to state, local, and tribal governments.

**45 CFR Part 1301.32:** Sets limitations on allowable costs of developing and administering a Head Start program.

**45 CFR Part 1309.11:** Regulates costs related to the purchase, construction, or major renovation of Head Start facilities.

**2 CFR Part 215.23:** Regulates procedures for receiving contributions, including cash and third party in-kind; especially helpful for meeting the 20 percent non-federal share.

**2 CFR Part 215.25:** Outlines procedures that Head Start directors and fiscal managers must follow when making revisions or changes in program plans and budgets.

**2 CFR Part 215.44:** Provides guidance to Head Start grantees for developing written procurement procedures.

**2 CFR Part 215.45:** Directs cost and price analysis when purchasing goods and services.

**2 CFR Parts 220, 225, and 230:** Establish cost principle standards for different types of Head Start grantees.

Additional regulations may be set forth by the Office of Management and Budget (OMB):

[OMB Circular A-133](#): Assists auditors in determining federal objectives, expectations, and auditing procedures for federally funded programs.